

Exhibit Page 1 of 4

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF PA		<b>PROOF OF CLAIM</b>
Name of Debtor: THOMAS J HIGGINS		Case Number 0913885
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Pennsylvania Department of Revenue Name and address where notices should be sent: Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946 Telephone number: (717) 783-8989		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  <b>Court Claim Number:</b> _____ (If known)  <b>Filed on:</b> _____
Name and address where payment should be sent (if different from above):  Telephone number:		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
<b>1. Amount of Claim as of Date Case Filed:</b> \$ 12,848.12  If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.  If all or part of your claim is entitled to priority, complete item 5.  <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		<b>5 Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.</b>  Specify the priority of the claim.  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B)  <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507(a)(4).  <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507(a)(5).  <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507(a)(7).  <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507(a)(8).  <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507(a)(____).  <b>Amount entitled to priority:</b>  \$ 9,343.46  <small>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>
<b>2. Basis for Claim:</b> Taxes (See instruction #2 on reverse side.)		
<b>3. Last four digits of any number by which creditor identifies debtor:</b> 9131 7610  <b>3a. Debtor may have scheduled account as:</b> _____ (See instruction #3a on reverse side.)		
<b>4. Secured Claim</b> (See instruction #4 on reverse side.)  Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.  <b>Nature of property or right of setoff:</b> <input checked="" type="checkbox"/> Real Estate <input checked="" type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other  <b>Value of Property:</b> \$ Unknown <b>Annual Interest Rate</b> % 8  <b>Amount of arrearage and other charges as of time case filed included in secured claim, if any:</b> \$ 1,660.20 <b>Basis for perfection:</b> Lien  <b>Amount of Secured Claim:</b> \$ 1,660.20 <b>Amount Unsecured:</b> \$ 1,844.46		
<b>6. Credits:</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim.  <b>7. Documents:</b> Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)  DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.  If the documents are not available, please explain:		
Date: 7/24/2009  <b>Signature:</b> The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  <div style="text-align: center;">/s/ Linda Simmons, Chief</div>		FOR COURT USE ONLY

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Exhibit "A"



July 24, 2009

Pennsylvania (Phl) U.S. Bankruptcy Court  
Philadelphia Division  
Robert N.C. Nix Sr. Federal Building  
Clerks Office, 4th Floor  
900 Market St.  
Philadelphia, PA 19107

Case No: 09-13885 EP  
THOMAS J HIGGINS

Dear Clerk of Courts:

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance. This represents a claim in the sum of:

**\$12,848.12**

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below. Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope.

Sincerely,

Pennsylvania Department of Revenue  
Bureau of Compliance  
(717) 783-1338  
TDD# (717) 772-2252 (Hearing Impaired Only)  
Fax (717) 783-4331

Enclosures

┌ ACKNOWLEDGEMENT ┐

┌ CLAIM NUMBER ┐

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Exhibit "A"

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG PA 17128-0946



Jennifer Crumling

Exhibit Page 3 of 4  
**SUPPORTING DOCUMENTATION FOR  
TAXES DUE THE  
COMMONWEALTH OF  
PENNSYLVANIA  
DEPARTMENT OF REVENUE**



Original Claim



Amended Claim

This claim supercedes all  
Previous claims filed.

Date Amended:

THOMAS J HIGGINS  
THOMAS J HIGGINS

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF PENNSYLVANIA**

Petition Filing Date: 05/26/2009  
Case Number: 0913885 EP  
Chapter: 13

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth. At this present time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the

SUM OF \$12,848.12 for the following:

- ☐ State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P.S. 7210
- ☒ Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- ☐ Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- ☐ Corporate Net Income Tax
- ☐ Capital Stock-Franchise Tax
- ☐ Corporate Loans Tax
- ☐ Other

**SECURED CLAIMS (Tax lien(s) filed before petition date)**

See attached statement of account detailing the liability.

Total secured claim: \$1,660.20

Pursuant to Section 506(b) of the Bankruptcy Code, post petition Interest may be payable.

**ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code**

See attached statement of account detailing the liability.

Total administrative                     

**UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority  
Liabilities existing before petition date.**

See attached statement of account detailing the liability.

Total unsecured priority: \$9,343.46

**UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the  
petition filing date.**

See attached statement of account detailing the liability.

Total unsecured non-priority claim: \$1,844.46

All payments of this claim have been credited and deducted for the purpose of making this proof of claim.

/s/

Exhibit "A"

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
PO Box 280946  
HARRISBURG PA 17128-0946



Jennifer Crumling

# **BANKRUPTCY STATEMENT OF ACCOUNT**

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Pet Date: 5/26/2009

Cause Number: 0913885 EP

Chapter: 13

THOMAS J HIGGINS  
4027 N WARNER RD  
LAFAYETTE HILL PA 19444

## **Primary Tax Numbers**

Emp Identification Number: 233099131

Sales Tax License Number:

Social Security Number: xxx-xx-7610

Corp Tax Number:

Other Number:

Additional Debtors and/or Names

SSN

EIN

043715153

**Note:** The 2007 & 2008 personal income tax liability was extrapolated from the Statement of Financial Affairs of the debtor's bankruptcy petition, as the tax returns were not filed for these years. When the returns are filed, the claim will be amended.

TYPE OF CLAIM		SECURED		Tax Number:		xxx-xx-7610		
TAX TYPE	ESTIMATES	PERIOD COVERED		TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
AN		2004		\$432.37	\$474.41	\$31.00	\$722.42	\$1,660.20
Lien Filing Date: 6/3/08		County Lien Filed: MONTGOMERY		Lien Docket Number: 08-14919				
		<b>TOTAL</b>		\$432.37	\$474.41	\$31.00	\$722.42	\$1,660.20

TYPE OF CLAIM		UNSECURED NON-PRIORITY		Tax Number:		xxx-xx-7610		
TAX TYPE	ESTIMATES	PERIOD COVERED		TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
AN		2005 (BAD CHECK)		\$0.00	\$0.00	\$0.00	\$236.40	\$236.40
AN		2007		\$0.00	\$0.00	\$0.00	\$1,181.95	\$1,181.95
AN		2008		\$0.00	\$0.00	\$0.00	\$426.11	\$426.11
Lien Filing Date:		County Lien Filed:		Lien Docket Number:				
		<b>TOTAL</b>		\$0.00	\$0.00	\$0.00	\$1,844.46	\$1,844.46

TYPE OF CLAIM		UNSECURED PRIORITY		Tax Number:		xxx-xx-7610		
TAX TYPE	ESTIMATES	PERIOD COVERED		TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
AN		2007		\$4,727.80	\$330.57	\$0.00	\$0.00	\$5,058.37
AN		2008		\$4,261.16	\$23.93	\$0.00	\$0.00	\$4,285.09
Lien Filing Date:		County Lien Filed:		Lien Docket Number:				
		<b>TOTAL</b>		\$8,988.96	\$354.50	\$0.00	\$0.00	\$9,343.46

### **LEGEND:**

ST = Sales, Use and Hotel Occupancy Tax

CT = Corporation Tax

EMP = Employer Withholding

AN = Individual Income Tax

MT = Mass Transit

MC = Motor Carrier

LF = Liquid Fuels

OF = Oil Franchise

PTA = Public Transportation Assistance Act

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return.

ALL LIENS FILED IN THE PROTHONOTARY OFFICE IN THE COUNTY INDICATED.

ALL LIENS FILED IN THE COMMONWEALTH OF PENNSYLVANIA UNLESS INDICATED OTHERWISE.